

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-1881**

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BILLY D. FLOYD,

Plaintiff - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Defendant - Appellee.

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Appeal from the United States District Court for the Western  
District of North Carolina, at Charlotte. Frank D. Whitney,  
District Judge. (3:10-cv-00066-FDW-DSC)

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Submitted: February 28, 2011

Decided: March 4, 2011

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Before TRAXLER, Chief Judge, and KING and DIAZ, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Billy D. Floyd, Appellant Pro Se. Anne E. Blaess, Robert  
William Metzler, John A. Nolet, UNITED STATES DEPARTMENT OF  
JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Billy D. Floyd appeals from the district court's order dismissing for lack of jurisdiction his mandamus petition in which he sought to enjoin the United States from seizing his property to collect on a tax liability he disputes. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Floyd v. Comm'r. Internal Rev. Serv., No. 3:10-cv-00066-FDW-DSC (W.D.N.C. July 14, 2010). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED